[TMAE 310] BÀI TẬP - Bài tập tính thuế

Nghiệp vụ hải quan (Trường Đại học Ngoại thương)

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Name: Nguyễn Trí Dũng
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Đề: ABC Company in Hochiminh City (Vietnam) is preparing a customs declaration to import from Thailand a shipment of 18 units of item X and 200 boxes of item Y at the unit price of 500 USD/unit X and 120 USD/box of Y (12 bottles/box, 0.5litre/bottle) according to trade terms of FOB Bangkok (Thailand) Incoterms® 2020. The sum of international freight and insurance is accordingly 2640 USD and 495 USD for the whole shipment from Bangkok (Thailand) to Hochiminh City (Vietnam).
To have the seller's contact and make the transaction done, ABC Company has paid a Thai agent a commission fee 1% of the CIF value of the shipment for its brokerage.

Tax rate	For the item X	For the item Y
Import duty	20% + 100USD/unit	35%
Anti-dumping duty	12%	0.5USD/litre
Taxable Exchange rate	26,100 VND/USD	

Please calculate the total payable amount of duties that the customs declarant has obligation to pay

Key information:
- Shipment
    + 18 units of item X: 500 USD/unit X
      => Total value X = 18 x 500 = 9000 USD
    + 200 boxes of item Y (12 bottles/box, 0.5litre/bottle): 120 USD/box
      => Total value Y = 120 x 200 = 24 000 USD

  => Total FOB value = 9000 + 24 000 = 33 000 USD
- International freight = 2640 USD
- Insurance = 495 USD
  => Total CIF value = Total FOB + International freight + Insurance = 33 000 + 2640 + 495 = 36 135 USD
  => Commission = 1% x CIF value = 1% x 36 135 = 361.35 USD

Import duty:
- Item X: 20% x 9000 + 100 x 18 = 3600 USD
- Item Y: 35% x 24 000 = 8400 USD

Anti-dumping duty:
- Item X: 12% x 9000 = 1080 USD
- Item Y: 0.5 x 0.5 x 12 x 200 = 600 USD

Total payable amount in USD = 361.35 + 3600 + 8400 + 1080 + 600 = 14 041.35 USD
Total payble amount in VND = 14 041.35 x 26 100 = 366 479 235 VND

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